IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

WEDNESDAY, THE FIFTEENTH DAY OF FEBRUARY
TWO THOUSAND AND SIX

PRESENT

THE HON'BLE SRI JUSTICE BILAL NAZKI

and
THE HON'BLE SRI JUSTICE G.CHANDRAIAH

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WRIT PETITION No.2538 of 2006

Between:

M/s.Chithirala Ramadevi, Giddaluru,

Prakasam District, rep. by its Proprietor,

Smt.Chithirala Rama Devi, W/o.Nageswara Rao.

..... PETITIONER

AND

1.The Joint Commissioner of Commercial Taxes (Legal),

O/o.The Commissioner of Commercial taxes,

Excise and Commercial Taxes Building,

M.G.Road, Nampally,

Hyderabad and 2 others.

.....RESPONDENTS

ORDER: **(Per Hon'ble Sri Justice Bilal Nazki,)**

Heard learned Counsel for the parties. With their consent, the Writ Petition is being disposed of at this stage.

Pending appeal, the petitioner filed an application seeking stay of the recovery, which has been declined. We have gone through the record. We feel that the interest of justice would have been met, if stay was granted pending appeal, subject to deposit of half of the liability. Therefore, we set aside the order of the authority and direct that half of the disputed tax liability shall be paid by the petitioner within a period of four weeks. For four weeks, there shall be an unconditional stay and the stay shall continue till disposal of the appeal, provided the amount is deposited within four weeks. The deposit of amount shall be without prejudice to the rights of the petitioner in the appeal. However, it is made clear that, if the petitioner has already deposited any amount, the same shall be given credit to, while caliculating 50% of the disputed tax liability.

Writ Petition is disposed of accordingly. No costs.

(Bilal Nazki, J)

15th February, 2006

(G.Chandraiah, J)

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